

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,101.0	1,091.0	1,110.0
Pupils On Roll Regular Shared-Time	12.0	8.0	7.0
Pupils On Roll Special Ed Full-Time	211.0	219.0	204.0
Pupils On Roll Special Ed Shared-Time	6.0	7.0	7.0
Pupils On Roll SUBTOTAL	1,330.0	1,325.0	1,328.0
Pupils in Private School Placements	19.0	11.0	20.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	5.0	5.0	0.0
Pupils Received	301.5	288.5	248.0
Pupils in State Facilities	1.0	1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,617,065	16,949,406	17,288,394
Other Local Governmental Units - Unrestricted	10-12XX	88,365	50,000	60,000
Other Local Governmental Units - Restricted	10-12XX	0	95	0
Total Tuition	10-1300	6,686,058	6,877,968	6,877,464
Rents And Royalties	10-1910	0	193,000	193,000
Unrestricted Miscellaneous Revenues	10-1XXX	249,383	197,505	289,028
Interest Earned On Capital Reserve Funds	10-1XXX	91	0	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	0	2,400	0
Subtotal - Revenues From Local Sources		23,640,962	24,270,374	24,708,886
Revenues from State Sources:				
School Choice Aid	10-3116	88,416	73,680	44,208
Categorical Transportation Aid	10-3121	11,589	11,589	11,589
Extraordinary Aid	10-3131	65,033	60,000	60,000
Categorical Special Education Aid	10-3132	587,566	587,566	587,566
Equalization Aid	10-3176	434,008	434,008	434,008
Categorical Security Aid	10-3177	46,136	46,136	46,136
Other State Aids	10-3XXX	0	35,316	35,316
Subtotal - Revenues From State Sources		1,232,748	1,248,295	1,218,823
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	42,436	42,000	31,108
Subtotal - Revenues From Federal Sources		42,436	42,000	31,108
Budgeted Fund Balance - Operating Budget	10-303	0	0	177,699
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	195,000	0
Withdrawal From Maint. Reserve	10-310	44,500	0	0
Transfers From Other Funds	10-5200	2	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Adjustment For Prior Year Encumbrances		0	109,559	0
Actual Revenues (Over)/Under Expenditures		-680,589	0	0
Total Operating Budget		24,280,059	25,865,228	26,136,516
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,294	0	0
Total Revenues From Local Sources	20-1XXX	4,294	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	54,260	80,193	50,987
Total Revenues From State Sources		54,260	80,193	50,987
Revenues from Federal Sources:				
Title I	20-4411-4416	154,962	342,407	158,950
Title II	20-4451-4455	24,714	32,834	18,063
Title III	20-4491-4494	6,888	21,104	8,742
I.D.E.A. Part B (Handicapped)	20-4420-4429	243,706	240,443	191,335
Other	20-4XXX	10,760	3,531	0
Total Revenues From Federal Sources		441,030	640,319	377,090
Total Grants And Entitlements		499,584	720,512	428,077
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,201,840	1,198,844	1,176,377
Total Revenues From Local Sources		1,201,840	1,198,844	1,176,377
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	413,035	412,006	393,604
Total Local Repayment Of Debt		1,614,875	1,610,850	1,569,981

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Repayment Of Debt		1,614,875	1,610,850	1,569,981
Total Revenues/Sources		26,394,518	28,196,590	28,134,574
Total Revenues/Sources Net of Transfers		26,394,518	28,196,590	28,134,574

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,533,787	6,890,482	7,300,441
Special Education - Instruction	11-2XX-100-XXX	2,969,005	3,015,111	3,242,176
Basic Skills/Remedial - Instruction	11-230-100-XXX	127,498	480	873
Bilingual Education - Instruction	11-240-100-XXX	94,789	150,558	88,142
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	122,922	126,316	117,525
School-Sponsored Athletics - Instruction	11-402-100-XXX	700,506	936,011	853,044
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,057,951	2,000,806	2,164,493
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,085	2,000	0
Undist. Expenditures - Health Services	11-000-213-XXX	274,828	302,321	287,715
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	312,149	365,730	493,747
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	398,545	458,267	205,718
Undist. Expenditures - Guidance	11-000-218-XXX	542,004	615,165	639,124
Undist. Expenditures - Child Study Teams	11-000-219-XXX	744,307	835,022	788,553
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	312,046	380,810	353,448
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	623,959	515,183	452,535
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	125,140	165,465	161,026
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	565,280	556,877	529,189
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	632,441	801,535	746,065
Undist. Expend. - Central Services	11-000-251-XXX	357,811	343,880	351,540
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	30,732	102,653
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,111,842	1,797,182	1,761,732
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	391,673	445,916	421,485
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,175,565	4,819,586	4,775,637
Total Undistributed Expenditures		13,626,626	14,436,477	14,234,660
Total General Current Expense		24,175,133	25,555,435	25,836,861

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,859	9,885	30,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	28,889	55,733	219,480
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	195,000	0
Interest Deposit To Capital Reserve	10-604	0	0	1,000
Total Capital Outlay		56,748	260,618	250,480
Transfer Of Funds To Charter Schools	10-000-100-56X	48,178	49,175	49,175
General Fund Grand Total		24,280,059	25,865,228	26,136,516
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,294	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,826	14,378	5,100
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,848	6,000	5,100
Nonpublic Handicapped Services	20-XXX-XXX-XXX	30,457	36,985	31,437
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,728	17,327	7,650
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,401	5,503	1,700
Total Other State Projects		54,260	80,193	50,987
Total State Projects	20-XXX-XXX-XXX	54,260	80,193	50,987
Federal Projects:				
Title I	20-XXX-XXX-XXX	154,962	342,407	158,950
Title II	20-XXX-XXX-XXX	24,714	32,834	18,063
Title III	20-XXX-XXX-XXX	6,888	21,104	8,742
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	243,706	240,443	191,335
Other	20-XXX-XXX-XXX	10,760	3,531	0
Total Federal Projects	20-XXX-XXX-XXX	441,030	640,319	377,090
Total Special Revenue Funds		499,584	720,512	428,077
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,614,875	1,610,850	1,569,981

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Debt Service Funds		1,614,875	1,610,850	1,569,981
Total Expenditures/Appropriations		26,394,518	28,196,590	28,134,574
Total Expenditures Net of Transfers		26,394,518	28,196,590	28,134,574

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	62,405	490,634	490,634	490,634
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	45,334	195,425	425	1,425
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	44,500	0	0	0
--Legal Reserve	0	177,699	177,699	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,731	\$16,789	\$17,177	\$17,580	\$17,641
Total Classroom Instruction	\$9,897	\$9,652	\$9,849	\$9,918	\$10,366
Classroom-Salaries and Benefits	\$9,344	\$9,153	\$9,274	\$9,195	\$9,371
Classroom-General Supplies and Textbooks	\$266	\$238	\$262	\$406	\$434
Classroom-Purchased Services	\$287	\$262	\$313	\$317	\$561
Total Support Services	\$3,149	\$3,244	\$3,382	\$3,473	\$3,205
Support Services-Salaries and Benefits	\$2,671	\$2,688	\$2,723	\$2,856	\$2,602
Total Administrative Costs	\$1,607	\$1,543	\$1,581	\$1,626	\$1,619
Administration Salaries and Benefits	\$1,255	\$1,185	\$1,262	\$1,247	\$1,249
Total Operations and Maintenance of Plant	\$1,415	\$1,713	\$1,592	\$1,563	\$1,535
Operations and Maintenance-Salaries and Benefits	\$792	\$689	\$852	\$795	\$809
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$662	\$637	\$773	\$982	\$901
Total Equipment Costs	\$0	\$22	\$0	\$8	\$23
Legal Costs	\$79	\$49	\$51	\$51	\$51
Employee Benefits as a percentage of salaries*	31.58%	29.21%	35.58%	32.73%	32.53%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	17,118,900
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,104,784,500
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.5495
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	18,307,025
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,104,784,500
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.6571

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	17,118,900
(H) Estimated Equalized Valuation (as of 10/01/14)	1,138,936,110
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5031
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	18,307,025
(K) Estimated Equalized Valuation (as of 10/01/14)	1,138,936,110
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.6074

NAME=Cr. Christine Johnson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$10,366
Total Bonuses Amount	\$22,125
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$32,019
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not Allowed Per Contract
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Cr. Christine Johnson

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Greg Werner

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$83,417
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,655
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed - \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract and Statute
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Greg Werner

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Michael Neves

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$159,999
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,784
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,770
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Allowed - \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Allowed per Contract - 30 Per Diem Days
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days Allowed
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Michael Neves

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	